## ABSTRACT OF THE DISCLOSURE

The present invention relates to a table structure that can be converted into bed or table according to user's needs. Wherein a base frame of the present invention is respectively provided with a bed having two L-shape side frames and a table having two side shelves. The two side shelves of the table are connected to the base frame through spiral arms, by virtue of the pivotal connection between the L-shape side frames and the side shelves, the bed can be positioned respectively in a horizontal manner or in a vertical manner. Through the spiral arms, the table can be lowered down or raised up relative to the bed, such that the device of the present invention can be converted into a bed or a table as desired.

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